



**Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
James R. Thompson Center
100 West Randolph Street, Level 7-900
Chicago, Illinois 60601
(312) 814-6114**

**THE DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS**

v.

**ST. MARY'S STATION II INC.,
Taxpayer**

**No. 14-ST-086
Account ID 3506-7586
Letter ID CNXXX16X752624X0
Period 1/09-6/09**

**Ted Sherrod
Administrative Law Judge**

NOTICE OF DISPOSITION

**To: James Dickett, Esq.
Romanoff & Dickett, Ltd.
600 Hillgrove Ave. Suite 1
Western Springs, IL 60558**

**Michael Coveny
Illinois Department of Revenue
100 W. Randolph 7th Floor
Chicago, IL 60601**

YOU ARE HEREBY NOTIFIED that the attached Order of the Administrative Law Judge transferring the above captioned matter to the Illinois Independent Tax Tribunal has been approved by the Director of Revenue. By such Order, all proceedings before the Administrative Hearings Division of the Illinois Department of Revenue relative to this cause have been concluded.

Date: April 30, 2014

**Brian A. Hamer, Director
Illinois Department of Revenue**

**STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS**

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ORDER

This matter coming on to be heard on the Taxpayer's Motion to Transfer to Illinois Independent Tax Tribunal requesting an order transferring this case to the Illinois Independent Tax Tribunal ("Tribunal"), filed April 23, 2014, and the Administrative Law Judge being fully advised in the premises,

IT IS HEREBY ORDERED THAT:

1. Taxpayer's Motion to Transfer to Illinois Independent Tax Tribunal is granted.
2. Effective January 1, 2014, protests of notices of tax liability for more than \$15, 000 in tax, exclusive of penalty and interest, including protests where the aggregate amount of tax at issue in multiple notices for the same year or audit period exceeds \$15,000 are under the exclusive jurisdiction of the Independent Tax Tribunal pursuant to 35 ILCS 1010/1-45. Since the amount at issue in the Notice of Tax Liability in the instant case, when aggregated

with another Notice of Tax Liability for the same audit period involving the taxpayer, exceeds \$15,000, the Department has no jurisdiction over this matter and the protest filed with the Department was improperly filed.

3. The administrative hearing record for this case will be transferred to the Tribunal.
4. The Taxpayer will be required to perfect its protest before the Tribunal in accordance with 35 ILCS 1010/1-1 *et seq.*

WHEREFORE, for the reasons stated above, it is hereby ordered that all further proceedings in this matter are cancelled and the proceedings before the Office of Administrative Hearings of the Department are closed.

Date: April 30, 2014

ENTER:

**Ted Sherrod
Administrative Law Judge**